



BOARD OF COMMISSIONERS

1594 Esmeralda Avenue, Minden, Nevada 89423

Lawrence A. Werner
COUNTY MANAGER
775-782-9821

COMMISSIONERS:
Barry Penzel, CHAIRMAN
Steven Thaler, VICE-CHAIRMAN
Nancy McDemid
Larry Walsh
Dave Nelson

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

Douglas County Redevelopment Agency herewith submits the (TENTATIVE) (FINAL) budget for the fiscal year ending June 30, 2018

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling \$ 2,122,489

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 1 If the final computation requires, the tax rate will be lowered.

This budget contains 4 governmental fund types with estimated expenditures of \$ 202,417 and 0 proprietary funds with estimated expenses of \$ 0

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I Vicki Moore
(Printed Name)
Chief Financial Officer
(Title)

certify that all applicable funds and financial operations of this Local Government are listed herein

Signed Vicki Moore

Dated: 5/31/17

APPROVED BY THE GOVERNING BOARD

David E. Nelson
Nancy McDemid
Steven Thaler
Barry Penzel
Larry Walsh

SCHEDULED PUBLIC HEARING:

Date and Time 5/15/17 1:00 P.M.

Publication Date 5/7/2017

Place: County Commissioners' Meeting Room, 1616 8th Street, Minden, Nevada

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/2016 (1)	ESTIMATED CURRENT YEAR 6/30/2017 (2)	BUDGET YEAR 6/30/2018 (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/2018 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
REVENUES					
Property Taxes	\$ 2,113,932	2,178,467	2,122,489	\$	2,122,489
Intergovernmental Revenue	-	-	-		-
Miscellaneous Revenue	13,025	7,000	7,000		7,000
TOTAL REVENUES	2,126,957	2,185,467	2,129,489	-	2,129,489
EXPENDITURES-EXPENSES					
General Government	984,644	217,102	202,417		202,417
Contingencies	-	-	5,905		5,905
TOTAL EXPENDITURES-EXPENSES	984,644	217,102	208,322	-	208,322
Excess of Revenues over (under) Expenditures-Expenses	1,142,313	1,968,365	1,921,167	-	1,921,167
OTHER FINANCING SOURCES (USES)					
OPERATING TRANSFERS (IN)	2,022,074	2,157,748	1,931,227		1,931,227
OPERATING TRANSFERS (OUT)	(4,022,074)	(2,157,748)	(1,931,227)		(1,931,227)
TOTAL OTHER FINANCING SOURCES	(2,000,000)	-	-		-
EXCESS OF REVENUES @ OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(857,687)	1,968,365	1,921,167	-	1,921,167

Budget Summary for Douglas County Redevelopment Agency
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR	ESTIMATED CURRENT YEAR	BUDGET YEAR	PROPRIETARY FUNDS BUDGET YEAR	TOTAL (MEMO ONLY)
	6/30/2016 (1)	6/30/2017 (2)	6/30/2018 (3)	6/30/2018 (4)	COLUMNS 3+4 (5)
FUND BALANCE JULY 1, BEGINNING OF YEAR	\$ 2,875,152	\$ 2,017,465	\$ 3,985,830		\$ 3,985,830
Prior Period Adjustments					\$ -
Residual Equity Transfers					\$ -
FUND BALANCE JUNE 30, END OF YEAR	\$ 2,017,465	\$ 3,985,830	\$ 5,906,997		\$ 5,906,997
TOTAL ENDING FUND BALANCE					

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 6/30/2018
General Government	0.2380	0.6740	0.6740
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	0.2380	0.6740	0.6740
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	0.2380	0.6740	0.6740

POPULATION (AS OF JULY 1)	816	816	816
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SOURCE OF POPULATION ESTIMATE*

SAME AS PRIOR YEAR

Assessed Valuation (Secured and Unsecured Only)	72,376,761	107,228,900	100,771,441
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	72,376,761	107,228,900	100,771,441
TAX RATE			
General Fund	2.8608	2.8138	2.8266
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	2.8608	2.8138	2.8266

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

Douglas County Redevelopment
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2017-2018

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations							
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Co. W/EFPPD - 335		21,527,145		2.8699	617,808	70,164	547,644
E. Indian Hills - 355		7,399,348		3.6600	270,816	82,579	188,237
F. Co.W/ EFPPD - 505		45,846,311		2.8699	1,315,743	149,428	1,166,315
G. Genoa - 545		3,632,929		3.4925	126,880	34,459	92,421
H. IHGID w/ EFPPD - 356		121,250		3.6600	4,438	1,353	3,085
I. Tahoe Douglas Fire - 115		(2,668)		2.8261	(75)	(60)	(15)
J. DC Sewer No. 1 - 225		22,162,552		2.8261	626,336	502,007	124,329
K. Oliver Park - 235		84,574		3.4257	2,897	2,423	474
L. Reverse Sums D-H				(19.3346)			
M. Redevelopment Tax Rate				2.8266			
N. SUBTOTAL LEGISLATIVE OVERRIDES							
O. SUBTOTAL A, C, N				2.8266	2,964,843	842,353	2,122,490
P. Debt							
Q. TOTAL O AND P		100,771,441		2.8266	2,964,843	842,353	2,122,490

Douglas County Redevelopment
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

Budget for Fiscal Year Ending June 30, 2018

Budget Summary for Douglas County Redevelopment

[illegible]

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2018

Budget Summary for

Douglas County Redevelopment

(Local Government)

[illegible]

* FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

**** Include Debt Service Requirements in this column**

*** Capital Outlay must agree with CIP.

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2018	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
TAXES				
GENERAL GOVERNMENT				
Ad Valorem Current	\$ 2,016,966	\$ 2,050,388	\$ 1,997,701	\$ 1,997,701
Ad Valorem Delinquent	21,865	-	-	-
Personal Property Current	75,101	-	-	-
SUBTOTAL	2,113,932	2,050,388	1,997,701	1,997,701
MISCELLANEOUS REVENUE				
OTHER MISCELLANEOUS				
Interest on Investment	6,578	2,000	2,000	2,000
SUBTOTAL	6,578	2,000	2,000	2,000
SUBTOTAL REVENUE ALL SOURCES	2,120,510	2,052,388	1,999,701	1,999,701
OTHER FINANCING SOURCES				
Other Miscellaneous	-	-		
SUBTOTAL OTHER FINANCING SOURCES	-	-		
BEGINNING FUND BALANCE	241,300	280,222	24,096	24,096
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	241,300	280,222	24,096	24,096
TOTAL AVAILABLE RESOURCES	2,361,810	2,332,610	2,023,797	2,023,797

Douglas County Redevelopment Area 1
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2018	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
DC REDEVELOPMENT AREA 1- ADMIN				
SALARIES & WAGES	\$ 27,476	\$ 42,471	\$ 45,052	\$ 46,198
EMPLOYEE BENEFITS	11,176	17,129	17,201	16,637
SERVICES & SUPPLIES	20,862	91,166	91,166	91,166
DEPT SUBTOTAL	59,514	150,766	153,419	154,001
ACTIVITY SUBTOTAL	59,514	150,766	153,419	154,001
FUNCTION: GENERAL GOVERNMENT				
SALARIES & WAGES	27,476	42,471	45,052	46,198
EMPLOYEE BENEFITS	11,176	17,129	17,201	16,637
SERVICES & SUPPLIES	20,862	91,166	91,166	91,166
DEBT SERVICE	-			
CAPITAL OUTLAY	-			
OTHER USES	-			
FUNCTION SUBTOTAL	59,514	150,766	153,419	154,001

Douglas County Redevelopment Area 1
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION General Government

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE				
STATE GRANT	\$ -	\$ -	\$ -	
SUBTOTAL	-	-	-	-
MISCELLANEOUS REVENUE				
Interest on Investment	6,447	5,000	5,000	5,000
SUBTOTAL	6,447	5,000	5,000	5,000
SUBTOTAL REVENUE	6,447	5,000	5,000	5,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Transfer In - Admin	2,022,074	2,157,748	1,853,047	1,852,466
BEGINNING FUND BALANCE	2,633,852	1,737,242	3,898,251	3,898,254
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,633,852	1,737,242	3,898,251	3,898,254
TOTAL RESOURCES	4,662,373	3,899,990	5,756,298	5,755,720
EXPENDITURES				
GENERAL GOVERNMENT				
DC REDEVELOPMENT - CAP PROJECTS				
SERVICES & SUPPLIES	20,090	1,736	1,736	1,736
DEBT SERVICE	-	-	-	
CAPITAL OUTLAY	905,041	-	-	
DEPT SUBTOTAL	925,131	1,736	1,736	1,736
SUBTOTAL EXPENDITURES	925,131	1,736	1,736	1,736
Operating Transfers Out (Schedule T)	2,000,000			
ENDING FUND BALANCE	1,737,242	3,898,254	5,754,562	5,753,984
Residual Equity Transfers				
TOTAL COMMITMENTS & FUND BALANCE	4,662,373	3,899,990	5,756,298	5,755,720

Douglas County Redevelopment Area 1
(Local Government)

SCHEDULE B

FUND Douglas County Redevelopment Area 1 - Capital Projects

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	BUDGET YEAR ENDING 06/30/2018	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES				
GENERAL GOVERNMENT				
Ad Valorem Current	\$ -	\$ 128,079	\$ 124,788	\$ 124,788
Ad Valorem Delinquent	-	-	-	-
Personal Property Current	-	-	-	-
SUBTOTAL	-	128,079	124,788	124,788
MISCELLANEOUS REVENUE				
OTHER MISCELLANEOUS				
Interest on Investment	-	-	-	-
SUBTOTAL	-	-	-	-
SUBTOTAL REVENUE ALL SOURCES	-	128,079	124,788	124,788
OTHER FINANCING SOURCES				
Other Miscellaneous	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	-	-	5,879	5,879
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	5,879	5,879
TOTAL AVAILABLE RESOURCES	-	128,079	130,667	130,667

Douglas County Redevelopment Area 2
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2018	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
DC REDEVELOPMENT AREA 2 - ADMIN				
SALARIES & WAGES	\$ -	\$ 42,471	\$ 29,052	\$ 29,921
EMPLOYEE BENEFITS	-	17,129	12,203	11,759
SERVICES & SUPPLIES	-	5,000	5,000	5,000
DEPT SUBTOTAL	-	64,600	46,255	46,680
ACTIVITY SUBTOTAL	-	64,600	46,255	46,680
FUNCTION: GENERAL GOVERNMENT				
SALARIES & WAGES	-	42,471	29,052	29,921
EMPLOYEE BENEFITS	-	17,129	12,203	11,759
SERVICES & SUPPLIES	-	5,000	5,000	5,000
DEBT SERVICE	-			
CAPITAL OUTLAY	-			
OTHER USES	-			
FUNCTION SUBTOTAL	-	64,600	46,255	46,680

Douglas County Redevelopment Area 2
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION General Government

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2018	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
INTERGOVERNMENTAL REVENUE				
STATE GRANT	\$ -	\$ -	\$ -	
SUBTOTAL	-	-	-	-
MISCELLANEOUS REVENUE				
Interest on Investment	-	-	-	
SUBTOTAL	-	-	-	-
SUBTOTAL REVENUE	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Transfer In - Admin	-	57,600	79,185	78,761
BEGINNING FUND BALANCE	-	-	57,600	57,600
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	57,600	57,600
TOTAL RESOURCES	-	57,600	136,785	136,361
EXPENDITURES				
GENERAL GOVERNMENT				
DC REDEVELOPMENT - CAP PROJECTS				
SERVICES & SUPPLIES				
DEBT SERVICE				
CAPITAL OUTLAY	-	-	-	
DEPT SUBTOTAL	-	-	-	-
SUBTOTAL EXPENDITURES	-	-	-	-
ENDING FUND BALANCE	-	57,600	136,785	136,361
Residual Equity Transfers				
TOTAL COMMITMENTS & FUND BALANCE	-	57,600	136,785	136,361

Douglas County Redevelopment Area 2
(Local Government)

SCHEDULE B

FUND Douglas County Redevelopment Area 2 - Capital Projects

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND						
DC REDEVELOPMENT AREA 1- ADMIN				DC Redevelopment Area 1 - Capital Projects	9	1,852,466
DC REDEVELOPMENT AREA 2- ADMIN				DC Redevelopment Area 2 - Capital Projects	13	78,761
SUBTOTAL						1,931,227
CAPITAL PROJECTS FUND						
DC REDVELOPMENT AREA 1 - CAPITAL PROJECTS	DC Redevelopment Admin Area 1	10	1,852,466			
DC REDVELOPMENT AREA 2 - CAPITAL PROJECTS	DC Redevelopment Admin Area 2	14	78,761			
SUBTOTAL			1,931,227			
TOTAL TRANSFERS			1,931,227			1,931,227

DOUGLAS COUNTY REDEVELOPMENT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Area 1

	Secure	Unsecure	Total	% of Total	Centrally Assessed	Total	Taxes
335 East Fork	19,181,530	2,345,615	21,527,145	27.41%	213,032	21,740,177	547,644
355 Indian Hills	6,982,058	417,290	7,399,348	9.42%	73,224	7,472,572	188,237
505 unincorporated	45,990,816	(144,505)	45,846,311	58.38%	453,694	46,300,005	1,166,315
545 Genoa	3,624,337	8,592	3,632,929	4.63%	35,951	3,668,880	92,421
356 Indian Hills	139,510	(18,260)	121,250	0.15%	1,200	122,450	3,085
	75,918,251	2,608,732	78,526,983		777,102	79,304,084	1,997,701

Area 2 - all secure value

	Secure	Unsecure	Total	Taxes
225 DC Sewer No 1	22,162,552	-	22,162,552	124,329
235 Oliver Park GID	84,574	-	84,574	474
115 TD Fire	(2,668)	-	(2,668)	(15)
	22,244,458		22,244,458	124,788

secured total 98,162,709
unsecured total 2,608,732

2,122,489 total budgeted property tax

Numbers from Penny
county wide number

2,567,391 unsecured
104,661,509 secured
777,102 centrally assessed

no centrally assessed for new area

33,214,640 secured only for area 2

after get value apply the new tax rates from each area and calculate the revenue to put in column 5

line O, column 2 assign a total and add up all revenue in column 5.

total rev in colum 5/total revenue in column 2 x 100 = tax rate. Then subtract 10 cents for school district debt and subtract 1.55 cents for State

Nevada Department of Taxation
Local Government Finance

CHECKLIST FOR TENTATIVE BUDGET REVIEW

GENERAL (Used for Counties, Cities, Towns that levy taxes)

Entity: Redevelopment Agency

Reviewed by: Julle Andress

Date: May 27, 2017

RATES ENTERED	
Operating Rate	2.8266
Voter Approved	0.0000
Legislative	0.0000
Debt Service	0.0000
TOTAL	2.8266

GENERAL QUESTIONS

Yes No N/A

Have appropriate schedules been filed?

x

Have any new funds been created?

x

If yes, list below in NOTES and were the creating resolutions submitted to
Local Government Finance?

The 2nd paragraph of the transmittal form relates to property tax revenues.
Does the dollar amount agree with Line 1, Column 3, of Schedule S-1?

x

TRUE

The 4th paragraph of the transmittal form relates to expenditures and proprietary
expenses. Do the amounts shown agree with total expenditures (Column 3)
and total expenses (Column 4) lines of Schedule S-1, less contingencies?

x

TRUE

Is the certification letter signed? (NAC 354.140) (Note: Signatures of a majority of
all members of the governing board required on the *final* budget)

30-May

Are the publication and public hearing dates correct?
(See calendar of events. Per NRS 354.596, not less than 7 nor more than 14 days.)

x

Does the budget include an explanation for a general fund ending fund balance less
than 4% of the total actual prior year expenditures (pursuant to NAC 354.650)?

x

Is a budget message filed for Counties and Cities?

????

Does the budget include the Lobbying Expense Estimate (form 30)? **This form
is to be submitted only for legislative years.**

x

Are forms 31 and/or 32 included with the budget documents?

x

NOTES:

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Are correct assessed values recorded in Column 2? (<i>Revenue Projection, Column 4</i>)	x		
Do assessed values agree with Schedule S-2 and final revenue projections? (<i>Revenue Projections, Column 5</i>)	x	TRUE	
Are the correct ad valorem revenue amounts recorded in Column 3? (<i>Revenue Projection, Column 8</i>)	x	0	
Does the total in Column 7 agree with the total in Column 3, Budget Schedule A?	x	FALSE Rounding	2,122,489.00 2,122,490.09
Is the Net Proceeds of Minerals (NPM) recorded correctly?	x		
Check the Supplemental City-County Relief Tax (SCCRT) loss rate. Is the tax rate and revenue equal to or less than the revenue projection? (<i>Revenue Projection, Part A, Column 26 & 27</i>)	x		
Is the Total Total <i>close</i> to the proforma projection? If not is there an explanation?	x		

NOTES:

SCHEDULE A	Yes	No	N/A		
Do entries in Column 1 agree with beginning balances in all funds?	x			3985829 Rounding	3,985,829.99
Is the total operating tax rate on Schedule A equal to the total tax rate in Column 4 of Schedule S-3?	x			2.8266	2.83
Does Column 3 total (less debt service not applicable to maximum) agree with the total of Column 7 on Schedule S-3?	x			2122489 Rounding	2,122,490.09
Does total Column 7 on Schedule A plus Column 5 on Schedule A-2 agree with transfers in column on Schedule T?	x			1931227	1,931,227.00
Does the schedule foot and crossfoot?	x				

NOTES:

SCHEDULE A-1	Yes	No	N/A
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One amount for total salary and wages?

One amount for employee benefits?

One amount for services and supplies?

One amount for capital outlay as per budget instructions?

Do ending fund balances carry forward as beginning fund balances for the next year?

If not, is there an explanation?

Do total resources agree with total fund commitments and fund balance?

Are budgeted contingencies for governmental funds three percent or less of expenditures, excluding transfers? (NRS 354.608)

Does any governmental fund show a budgeted deficit? [NRS 354.598 (5)]

Has a separate Capital Projects Fund been established to show for the five cent Capital Projects Levy (applies to Counties, Cities and Towns)?

NOTES:

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DEBT - SCHEDULES C AND C-1

Yes

No

N/A

Are lease payments identifiable in appropriate fund?

For debt requiring ad valorem taxes:

Do the debt requirements for the fiscal year compare to the audit report?

Will the expiration of any debt issued allow for a reduction in debt rate?

Are reserves at June 30 equal to one year or less of debt requirements for the fiscal year or is an explanation of bond covenant attached?
(NAC 354.650)

DEBT - SCHEDULES C AND C-1 (continued)

Yes

No

N/A

Calculate the debt tax rate. (Attach the tape to the back of this page.)

Does this rate equal the rate of Schedule A?

Do general obligation types of debt compare with the audit or indebtedness report?

Is a regional street and highway fund established? (NRS 373.110)

Is agriculture extension support (ad valorem plus supplemental city/county relief tax or operating transfer in) equivalent to one cent? [NRS 549.020 (2)]

If more (not greater than five cents), is there a resolution supporting it?

County Indigent Funds:

Indigent fund tax support:

Yes

No

N/A

For counties with a population of 400,000 or more:

Is the indigent fund tax rate or support (ad valorem plus supplemental city/county relief tax) not more than the rate levied in 1970-71? (NRS 428.050)

For counties with a population of 400,000 or less:

Is the amount allocated (check against current fiscal year final budget for previous year allocation) within the 104.5 percent limitation? (NRS 428.295)

Can this indigent levy be accounted for clearly in a fund or as a separate line item?

Is the indigent rate levied for automobile accidents at the rate authorized by NACO? (NRS 428.185)

Did the county establish a separate fund for accident indigent?

If not, is it accounted for clearly in another fund or as a separate line item?

Is the six to ten cent levy in the indigent fund for medical assistance correctly reduced by the fund balance remaining in the fund? (NRS 428.285)

NOTES:

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